



# Schedule SE Instructions

## General Instructions

### This schedule is used for reporting the following taxes:

- Motor Fuel Tax (MFT)
- Underground Storage Tank Tax (UST)
- Environmental Impact Fee (EIF)

### Which transactions must be reported on this schedule?

You must report any fuel transactions on which you have paid the motor fuel tax rate for special fuel. UST-/EIF- paid gallons of 1-K kerosene must also be reported on Schedule LE.

### When do I file this schedule?

You must file Schedule SE with Form RMFT-5, Motor Fuel Distributor/Supplier Tax Return, if you are reporting MFT-paid gallons only, or both MFT- and UST-/EIF-paid gallons.

You must file Schedule SE with Form RMFT-5-US, Underground Storage Tank Tax and Environmental Impact Fee Receiver Tax Return, if you are reporting UST-/EIF-paid gallons only, or both MFT- and UST-/EIF-paid gallons.

### What records must I keep?

You are required by law to keep books and records for **at least three and one-half years** showing all purchases, receipts, losses through any cause, sales, distributions, and use of fuels.

You must keep the original invoice for each tax- and fee-paid purchase identified on Schedule SE. The invoice should be receipted "paid" and initialed by your supplier. You are not required to attach invoices to this schedule unless we request you to send them in.

If we do request your invoices to verify purchases, we will accept legible copies; however, we may require you to send us the originals.

### What if I need additional assistance?

If you have questions about this schedule,

- write to us at **Motor Fuel Tax, Illinois Department of Revenue, PO Box 19477, Springfield, IL 62794-9477**, or
- call our Springfield office at **217 782-2291**, weekdays between 8:00 a.m. and 4:30 p.m.

## Definitions

**Gallon:** In addition to its ordinary meaning, its equivalent in a capacity of measurement of substance in a gaseous state. For liquefied natural gas or propane used as motor fuel, "gallon" means a diesel gallon equivalent (DGE).

**Gasoline Tax Rate:** The tax imposed on all motor fuel, other than motor fuel subject to the diesel fuel tax rate, used in motor vehicles operating on Illinois public highways and in recreational-type watercrafts operating on Illinois waters. The current rate is \$0.19 per gallon or gallon equivalent.

**Diesel Gallon Equivalent (DGE):** An amount of liquefied natural gas or propane that has the equivalent energy content of a gallon of diesel fuel, defined as 6.06 pounds of liquefied natural gas or 6.41 pounds of propane.

**Diesel Fuel Tax Rate:** The tax imposed on the privilege of operating motor vehicles on Illinois public highways and recreational-type watercrafts on Illinois waters, which use diesel fuel, liquefied natural gas, or propane. The current rate is \$0.215 per gallon or gallon equivalent.

## Specific Instructions

### Step 1: Complete the following information

Enter your company name, your license number, and the period for which you are reporting. Check the box next to the tax/fee type and the product type you are listing on this page. Report one tax/fee type and one product type per page.

### Step 2: Report your tax- and fee-paid purchases

#### Lines 1 through 10 —

**Column 1** - Enter the month, day, and year of the invoice.

**Column 2** - Enter the invoice number.

**Column 3** - Enter the carrier's complete business name.

**Column 4** - Enter the bill of lading or manifest number.

**Column 5** - Enter the seller's complete name.

**Column 6** - Enter the name of the Illinois city from which the special fuel product originated.

**Column 7** - Enter the name of the Illinois city to which the special fuel product was delivered.

**Column 8** - Enter the seller's Illinois license number.

**Column 9** - Enter the number of invoiced gallons. This number must be reported as a liquid gallon or a diesel gallon equivalent (DGE).

**Line 11** - Add the invoiced gallons reported in Column 9, Lines 1 through 10.

**Line 12** - If you are filing **more than one** Schedule SE, group together the Schedules SE that report product types **special fuel (excluding dyed diesel fuel)** and **other** by

- **MFT-paid only** gallons. Add Lines 11 from this group, and enter the total on Line 12 of the last page. Also enter this amount on Form RMFT-5, Line 2b, Column 2.
- **UST-/EIF-paid only** gallons. Add Lines 11 from this group, and enter the total on Line 12 of the last page. Also enter this amount on Form RMFT-5-US, Line 2b, Column 1.
- **both MFT- and UST-/EIF-paid** gallons. Add Lines 11 from this group, and enter the total on Line 12 of the last page. Also enter this amount on Form RMFT-5, Line 2b, Column 2, and Form RMFT-5-US, Line 2b, Column 1.

Then, group together all Schedules SE that report

- **UST-/EIF-paid only** gallons and **both MFT- and UST-/EIF-paid** gallons. Add the totals from Lines 12, and enter this amount on Form RMFT-5-US, Line 12, Column 1. **Note:** Do not include 1-K kerosene in this total.
- **MFT-paid only** gallons and **both MFT- and UST-/EIF-paid** gallons. Add the totals from Lines 12, and enter this amount on Form RMFT-5, Line 17, Column 2. **Note:** Include 1-K kerosene in this total.